

UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

ROBERT T. BROCKMAN,	§	
	§	
Plaintiff,	§	
	§	
v.	§	Civil Action No. 4:22-cv-00202-GCH
	§	
UNITED STATES OF AMERICA,	§	
	§	
Defendant.	§	

DECLARATION OF MARK A. SRERE

I, Mark A. Srere, declare as follows:

1. I am a member of the bar of the District of Columbia. I am a partner of the law firm Bryan Cave Leighton Paisner LLP, counsel for BCT Limited. I make this Declaration in support of Plaintiff Robert T. Brockman's Second Supplemental Memorandum (1) in Support of Motion for Determination on Complaint for Judicial Review and Abatement of Jeopardy Assessment and Jeopardy Levy or (2) in the Alternative, for a Stay of IRS Collection.

2. BCT Limited ("BCT") is the trustee of the A. Eugene Brockman Charitable Trust (the "AEBCT"). Spanish Steps Holdings Ltd. ("SSHL") is an entity that is 100% owned by the AEBCT, and therefore is controlled by BCT, as trustee for the AEBCT. SSHL has an account at Mirabaud & Cie SA ("Mirabaud") in Switzerland, valued at more than \$1.3 billion. SSHL is represented in Switzerland by the Geneva-based law firm, LALIVE SA ("SSHL's Swiss counsel").

3. In order to protect the interests and assets of the AEBCT, BCT made a proposal to the Internal Revenue Service (“IRS”) by letter dated March 15, 2022 to place \$1.45 billion in an account or accounts in the United States to secure any liability determined to be owed by Mr. Brockman upon either the settlement or final appeal of the Tax Court case. I understand that the March 15, 2022 letter has been provided to the Court as Exhibit A to Docket No. 38-1.

4. The IRS refused to consider our March 15, 2022 proposal. We have subsequently been in communication with the IRS to determine what would satisfy the IRS to secure any potential tax liability determined to be due and as a result allow the release of the jeopardy assessment.

5. To this end, BCT has also had multiple discussions with Mirabaud through SSHL’s Swiss counsel. Mirabaud was told by SSHL’s Swiss counsel that the purpose of BCT’s efforts was to make the funds in SSHL’s Mirabaud account available to secure payment of any potential tax liability determined against Mr. Brockman.

6. On Friday, July 8, 2022, Mirabaud for the first time informed SSHL’s Swiss counsel on a call and in subsequent correspondence that a freeze had been placed on SSHL’s account by the Public Prosecutor’s Office of the Canton of Geneva in October 2020, information that SSHL’s Swiss counsel promptly reported to me as BCT’s U.S. counsel. Mirabaud also provided SSHL’s Swiss counsel with a redacted copy of the Geneva prosecutor’s order of attachment. Copies of a certified translation and French-language letter from Mirabaud on July 8, 2022, to SSHL’s Swiss counsel, providing a

redacted copy of the Geneva prosecutor's October 28, 2020 attachment order, are attached as Ex. A hereto.

7. Upon learning of this information from SSHL's Swiss counsel, I immediately informed counsel for Mr. Brockman that we had learned earlier that day that the Geneva prosecutor had placed an order of attachment on the account on October 28, 2020.

8. Since July 8, 2022, BCT's and SSHL's counsel have undertaken to determine the extent to which a portion or all of the funds in SSHL's Mirabaud account may nonetheless still be used to secure payment of any potential tax liability determined against Mr. Brockman. These efforts are on-going.

I declare under penalty of perjury that the foregoing is true and correct.

Executed in Washington, D.C. on July 15, 2022.



Mark A. Srere

EXHIBIT A



London

This is to certify that the attached document is, to the best of my knowledge and belief a true, accurate and complete translation from French into English of the attached letter from Mirabaud & Cie SA to Lalive SA dated 8 July 2022, and the enclosures thereto.

Yours sincerely,

A handwritten signature in dark ink, appearing to read "Andrzej Orville", written over a horizontal line.

Andrzej Orville

Senior Project Manager

Monday, 11 July 2022

Consortra Translations Ltd
Rex House,
4-12 Regent Street
London
SW1Y 4RG
UK



LEGAL DEPARTMENT

EMAIL AND POST

Mr Alexander Troller, Lawyer
Mr Daniel Lucien Bühr, Lawyer
Lalive SA
Rue de la Mairie 35
1211 Geneva 6

Geneva, 8 July 2022

Spanish Steps Holdings Ltd. – 507462 and 517243

Dear Sirs,

In your capacity as representatives of Spanish Steps Holdings Ltd., we are writing with reference to Me Alexander Troller's email of today's date.

As you requested and as mentioned during the telephone discussions between Me Troller and Renate Wey, please find enclosed a 'redacted' copy of the attachment order of 28 October 2020 issued by the Public Prosecutor's Office of the Canton of Geneva, which is sent to you based on your right to see the aforesaid accounts.

For any further information in connection with proceedings P/12556/2020, please, once again, contact the competent authority directly.

Yours faithfully,

Mirabaud & Cie SA

[signature]
Renate Wey
Director

[signature]
Stéphanie Verne
Assistant Director

Enc: As stated.



REPUBLIC AND CANTON OF GENEVA
JUDICIARY
Public Prosecutor's Office

Public Prosecutor's Office
Route de Chancy 6B
Case postale 3565
1211 Geneva 3

Our ref.: P/12556/2020 - YBE

[stamp: illegible]
MIRABAUD & CIE SA
Legal Department
Boulevard Georges-Favon 29
Case postale 5814
1211 Geneva 11

Geneva, 28 October 2020

Attachment order (article 263 of the Swiss Code of Criminal Procedure)

Dear Sir/Madam,

Having regard to the criminal proceedings opened for money laundering (article 305^{bis} of the Swiss Criminal Code) and for laundering money following tax fraud (articles 305^{bis} points 1 and 1^{bis} of the Swiss Criminal Code) against Robert T. BROCKMAN, born in 1941, Evatt TAMINE, born on 24 May 1964, and Robert F. SMITH, born on 1 December 1962;

Having regard to the report filed by the Money Laundering Communication Office (MROS) on 15 July 2020;

The Public Prosecutor's Office orders an **attachment** (article 263 of the Swiss Code of Criminal Procedure) to be placed on the **assets** in account, including investments and safes, for the following relations:

**SPANISH STEPS HOLDINGS LTD, particularly account no. 507462
and its portfolio no. 517243**
on the books of the bank MIRABAUD & CIE

An appeal may be filed against this order within 10 days by filing reasoned written submissions before the Criminal Chamber of Appeal of the Court of Justice, case postale 3108, 1211 Geneva 3 (articles 393 *et seq.* of the Swiss Code of Criminal Procedure). The appeal must be filed on the last day of the period at the latest at the registry of the Court of Justice, at the Poste Suisse [Swiss Post Office], at a Swiss consular or diplomatic representative office or, with regard to prisoners, at the address of the prison (article 91 of the Swiss Code of Criminal Procedure).

I remain at your disposal for any questions you may have and send my best regards.

Marc BERCLAZ
[signature]
Registrar

[Stamp:]
PUBLIC PROSECUTOR'S OFFICE
of the REPUBLIC AND CANTON of GENEVA

Yves BERTOSSA
[signature]
Head Prosecutor



SERVICE JURIDIQUE

E-MAIL ET COURRIER

Monsieur Alexander Troller, Avocat
Monsieur Daniel Lucien Bühr, Avocat
Lalive SA
Rue de la Mairie 35
1211 Genève 6

Genève, le 8 juillet 2022

Spanish Steps Holdings Ltd. - 507462 et 517243

Maîtres,

En votre qualité de représentants de Spanish Steps Holdings Ltd, nous donnons suite au courriel de Me Alexandre Troller de ce jour.

Selon votre demande et comme évoqué lors de la discussion téléphonique entre Me Troller et la soussignée de gauche, nous vous prions de bien vouloir trouver ci-joint une copie « cavardée » de l'ordonnance de séquestre du 28 octobre 2020 émise par le Ministère public du Canton de Genève, qui vous est transmise sur la base de votre droit de regard sur les comptes susmentionnés.

Pour toute information complémentaire en lien avec la procédure P/12556/2020, nous invitons, une fois de plus, à vous adresser directement à l'autorité compétente.

Nous vous prions d'agréer, Maîtres, l'expression de nos sentiments distingués.

Mirabaud & Cie SA

Two handwritten signatures in black ink. The first signature is on the left, and the second is on the right.

Renate Wey
Directeur

Stéphanie Verne
Directeur-adjoint

Annexe : ment.



REPUBLIQUE ET CANTON DE GENEVE
POUVOIR JUDICIAIRE
Ministère public

Ministère public
Route de Chancy 6B
Case postale 3565
1211 Genève 3

N/réf.: P/12556/2020 - YBE

MIRABAUD & CIE SA
Service juridique
Boulevard Georges-Favon 29
Case postale 5815
1211 Genève 11

Genève, le 28 octobre 2020

Ordonnance de séquestre (art. 263 CPP)

Madame, Monsieur,

Vu la procédure pénale ouverte pour blanchiment d'argent (art. 305^{bis} CP) et pour blanchiment de fraude fiscale (art. 305^{bis} chiffres 1 et 1^{bis} CP) à l'encontre de Robert T. BROCKMAN, né en 1941, Evatt TAMINE, né le 24 mai 1964 et Robert F. SMITH, né le 1^{er} décembre 1962 ;

Vu la dénonciation du Bureau de communication en matière de blanchiment d'argent (MROS) du 15 juillet 2020 ;

Le Ministère public ordonne le **séquestre** (art. 263 CPP) des **avoirs** en compte, placements et safes compris, pour les relations suivantes :

SPANISH STEPS HOLDINGS LTD, notamment le compte n° 507462

et son portefeuille n° 517243

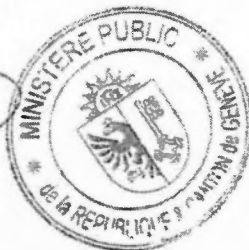
en les livres de la banque MIRABAUD & CIE

La présente ordonnance peut faire l'objet d'un recours, dans les 10 jours, par le dépôt de conclusions écrites motivées auprès de la chambre pénale de recours de la Cour de justice, case postale 3108, 1211 Genève 3 (art. 393 ss CPP). Le recours doit être remis au plus tard le dernier jour du délai au greffe de la Cour de justice, à la Poste suisse, à une représentation consulaire ou diplomatique suisse ou, s'agissant de personnes détenues, à la direction de l'établissement carcéral (art. 91 CPP).

Je reste à votre disposition pour toute question que vous pourriez avoir et vous prie d'agréer, Madame, Monsieur, mes salutations distinguées.

Marc BERCLAZ

Greffier



Yves BERTOSSA

Premier Procureur